

North Broward Hospital District Board of Commissioners
1601 South Andrews Avenue, Suite 100, Fort Lauderdale, FL 33316

AUDIT COMMITTEE MEETING
Immediately following the Human Resource Committee Meeting
2:00 p.m., Wednesday, October 25, 2023

The Audit Committee Meeting of the North Broward Hospital District was held at the Broward Health Sports Medicine Building, 1601 South Andrews Avenue, Suite 100, Fort Lauderdale, FL 33316.

1. NOTICE

Official notice is attached to these minutes, titled EXHIBIT I. Agenda of this meeting is attached to the minutes, titled EXHIBIT II. Supporting documents, if applicable, are attached to these minutes, titled EXHIBIT III. These exhibits are presented for consideration of the Committee.

2. CALL TO ORDER

There being a quorum present, the meeting was called to order by Chair Ray T. Berry at 2:19 p.m.

3. ROLL CALL

Present:

- Vacant, External Consultant
- Bill G. Benson, External Consultant
- Stacy L. Angier, Commissioner
- Christopher J. Pernicano, Vice Chair
- Ray T. Berry, Chair

Additionally Present:

- Paul C. Tanner, Commissioner
- Levi G. Williams, Jr., Commissioner
- Nancy W. Stamper, Commissioner
- Shane Strum, President, Chief Executive Officer
- Alan Whaley, EVP, Chief Operating Officer
- Alisa Bert, VP, Interim Chief Financial Officer
- Linda Epstein, Corporate General Counsel

4. PUBLIC COMMENTS

Chair Berry opened the floor for public comments, in which there were none.

5. APPROVAL OF MINUTES

5.1. Approval of Audit Committee Meeting Minutes dated July 26, 2023

Without objection, Chair Berry approved the minutes, dated July 26, 2023.

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Motion *carried* without dissent.

6. TOPIC OF DISCUSSION

- 6.1. External Audit Update (Presenters - Phillip Grice, CPA, Michael Rebarchak, CPA - Warren Averett, CPAs & Advisors)

Warren Averett representatives, Phillip Grice, CPA, Member & Michael Rebarchak, CPA, Senior Manager, presented the completed Financial Statement Audit for the Fiscal Year 2023.

The following was reviewed:

- 6.1.1. Required Communications to Those Charged with Governance, AU-C 260 Letter
- 6.1.2. Communications of No Material Weakness, AU-C 265 Letter
- 6.1.3. Financial Statement

Reported that financial statement disclosures are neutral, consistent, and clear.

In conclusion, reported that in testing, Warren Averett had not identified any material weaknesses or significant deficiencies in the District's control process.

For further detail, related slides are available within the October 2023 Audit Committee Meeting book on the Board of Commissioners' webpage.

MOTION It was *moved* by Commissioner Angier, *seconded* by Mr. Benson, that:

The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District approve the Warren Averett Audited Financial Statement for Fiscal Year 2023, as presented.

Motion *carried* unanimously.

7. ADJOURNMENT

There being no further business on the agenda, the Chair adjourned the meeting at 2:30 p.m.

Respectfully submitted,
Commissioner Ray T. Berry